## PERFINNED OVERPRINTED ISSUES

by Arthur Smith

Both perfins and overprints are security endorsements so it is of interest to record the use of both on the same stamp. I can record:-

Overprint Perfin

KGVI 2d "Received for General Electric Co Ltd" GE/C

QEII 2d Wilding "Corporation of Sheffield" CS

KGV 1d "Received for Mappin & Webb Ltd" PAID THANKS

These are examples of fiscally used items, and the last is obviously a cancel rather than a perfin.

An even more interesting type are perfinned official issues.

I can record:-

Overprint Perfin

QV 1d Lilac "IR OFFICIAL" D.S (No. D4370)

QV ½d Green "BOARD OF EDUCATION" NS/PCC (No. N3080.03)

This latter group is perplexing because the overprinted stamps had no intrinsic value, being accountancy labels in effect. They were not available to the general public and it was illegal to hold or use mint examples except for official duties.

Can anyone add any information or any more examples?